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ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

RECORDATION NO. 21335-X FILED

APR 17 '01 12:04 PM

SURFACE TRANSPORTATION BOARD

OF COUNSEL  
URBAN A. LESTER

April 16, 2001

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are three (3) copies of an Assignment and Assumption Agreement, dated as of April 16, 2001, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Security Agreement previously filed with the Board under Recordation Number 21335

The names and addresses of the parties to the enclosed document are:

Transferor:	ACF Industries, Incorporated 620 North Second Street St. Charles, Missouri 63301
Transferee:	Shippers First LLC 980 Kelly Johnson Drive Las Vegas, NV 89119

RECEIVED  
SURFACE TRANSPORTATION  
BOARD  
APR 17 2 04 PM '01

A description of the railroad equipment covered by the enclosed document is

751 railcars within the series ACFX 36707 - ACFX 99921 and SHPX 43135 - SHPX 464034.

Mr. Vernon Williams  
April 16, 2001  
Page Two

A short summary of the document to appear in the index follows:

Assignment and Assumption Agreement from ACF Industries, Inc.,  
to Shippers First LLC.

Also enclosed is a check in the amount of \$28.00 payable to the order of the  
Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/anm  
Enclosures

RECEIVED  
SURFACE TRANSPORTATION  
BOARD

RECORDATION NO. 21335-X FILED

APR 17 '01 12:04 PM

APR 17 2 04 PM '01

ASSIGNMENT AND ASSUMPTION AGREEMENT SURFACE TRANSPORTATION BOARD

ASSIGNMENT AND ASSUMPTION AGREEMENT, dated as of April 16<sup>th</sup>, 2001, between ACF INDUSTRIES, INCORPORATED, a New Jersey corporation (the "Transferor"), and SHIPPERS FIRST LLC, a Delaware limited liability company (the "Transferee"). Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to them in the Asset Transfer Agreement (as defined below).

**WHEREAS:** the Transferee and the Transferor have entered into an Asset Transfer Agreement dated as of the date hereof (the "Asset Transfer Agreement"), in connection with the sale of, among other things, the special purpose covered hopper and tank railcars described on Schedule 1 (the "Equipment"), subject to the Leases (as defined below), from the Transferor to the Transferee for consideration in the amount and on the terms and conditions provided in the Asset Transfer Agreement; and

**WHEREAS:** the parties now desire to carry out the intent and purpose of the Asset Transfer Agreement by, among other things, the parties' execution and delivery of this instrument evidencing the assignment by the Transferor of all of its rights, title and interest in and to the Leases to the extent they relate to the Equipment to the Transferee and the assumption by the Transferee of all of the Transferor's obligations under the Leases to the same extent.

**NOW, THEREFORE,** in consideration of the premises and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. For purposes of this Agreement, "Leases" means all current leases of any one or more railcars included in the Equipment and all other contracts for use of any one or more railcars included in the Equipment more specifically described on Schedule 1, including, without limitation, all extensions, renewals, supplements and modifications of any of the foregoing. If any of the Leases (including, without limitation, any master lease) shall include both Equipment and railcars not part of the Equipment, then such Leases shall be subject to this Agreement only to the extent they cover Equipment; and for purposes of this Agreement, the term Lease shall mean a lease (including without limitation, the provisions of any master lease) only insofar as such lease applies to Equipment subject to this Agreement.

2. Effective as of the date hereof, the Transferor hereby sells, transfers, assigns, conveys, grants and sets over to the Transferee, its successors and assigns forever, all of the Transferor's rights, title and interest as of such date in and to the Leases, as fully and entirely as the same would have been held and enjoyed by the Transferor as if this assignment had not been made.

3. Effective as of the date hereof, the Transferee accepts, assumes, takes over and succeeds to all of the Transferor's rights, title and interest as of such date in and to the Leases, and the Transferee hereby covenants and agrees to discharge, perform and comply with, and to be bound by, all the terms, conditions, provisions, obligations, covenants and duties of the Transferor under

the Leases (but only to the extent it relates to the period from and after the date hereof), as if the Transferee were an original party thereto.

4. The Transferor hereby covenants and agrees that, at any time and from time to time after the date hereof, at the request and expense of the Transferee, the Transferor will promptly and duly execute and deliver, or cause to be executed and delivered, to the Transferee all such further instruments and take all such further action as may be reasonably requested by the Transferee to more effectively sell, transfer, assign, convey, grant and set over the Leases to the Transferee.

5. The Transferee hereby covenants and agrees that, at the request and expense of the Transferor, it will hereafter execute any further assumptions or instruments of transfer or conveyance as may be reasonably requested by the Transferor to assume the Leases or to release the Transferor and its affiliates from their obligations under or on account of the Leases so long as such release will not prejudice the Transferee's rights, title and interest in and to the Leases.

6. This instrument shall be binding upon the Transferee and the Transferor, their respective successors and assigns, for the use and purposes set forth and referred to herein, effective as of the date hereof.

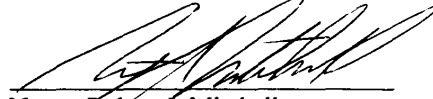
7. THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK.

***IN WITNESS WHEREOF***, the parties hereto have caused this Assignment and Assumption Agreement to be executed in one or more counterparts by their duly authorized officers as of the date first above written.

SHIPPERS FIRST LLC

By: ACF Industries, Incorporated

By:

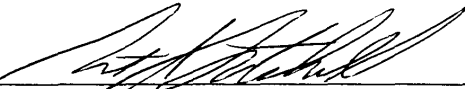


Name: Robert J. Mitchell

Title: Senior Vice President - Finance

ACF INDUSTRIES, INCORPORATED

By:



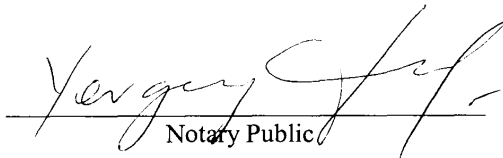
Name: Robert J. Mitchell

Title: Senior Vice President - Finance

[Signature Page to the Assignment and Assumption Agreement dated as of April 16, 2001]

STATE OF NEW YORK     )  
                                      ) ss.:  
COUNTY OF NEW YORK    )

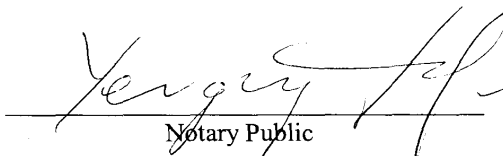
On this 11<sup>th</sup> day of April, 2001, before me, personally appeared Robert J. Mitchell to me personally known, who being by me duly sworn, says that he resides in Nassau County, New York, and is Senior Vice President of Finance of ACF Industries, Incorporated, that said instrument was signed on the date hereof on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

  
Notary Public

YEVGENY FUNDLER  
Notary Public, State of New York  
No. 02FU6046929  
Qualified in New York County  
Commission Expires August 21, 2002

STATE OF NEW YORK     )  
                                      ) ss.:  
COUNTY OF NEW YORK    )

On this 11<sup>th</sup> day of April, 2001, before me, personally appeared Robert J. Mitchell to me personally known, who being by me duly sworn, says that he resides in Nassau County, New York, and is Senior Vice President of Finance of ACF Industries, Incorporated, the managing member of Shippers First LLC, that said instrument was signed on the date hereof on behalf of said limited liability company by authority of its managing member; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said limited liability company.

  
Notary Public

YEVGENY FUNDLER  
Notary Public, State of New York  
No. 02FU6046929  
Qualified in New York County  
Commission Expires August 21, 2002

## SCHEDULE 1

### DESCRIPTION OF EQUIPMENT

Each of the special purpose covered hopper and tank railcars with the reporting marks and road numbers and Association of American Railroads designation numbers set forth on Annex X hereto.

### DESCRIPTION OF LEASES

Each of the user leases or lease schedules or riders with the contract rider number and the named lessee set forth in Schedule A to the Loan Agreement insofar as they relate to the covered hopper and tank railcars with the car numbers set forth on Annex X hereto.

## Annex X

Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg
ACFX	36707	C214	SHPX	203993	T104	SHPX	463783	C214
ACFX	36729	C214	SHPX	203994	T104	SHPX	463784	C214
SHPX	43135	C614	SHPX	203996	T104	SHPX	463785	C214
SHPX	43282	C614	SHPX	203998	T104	SHPX	463786	C214
SHPX	43283	C614	SHPX	204000	T104	SHPX	463787	C214
SHPX	43284	C614	SHPX	204033	T105	SHPX	463788	C214
SHPX	43286	C614	SHPX	204089	T108	SHPX	463789	C214
SHPX	43287	C614	SHPX	204090	T108	SHPX	463790	C214
SHPX	43288	C614	SHPX	204091	T108	SHPX	463791	C214
SHPX	43291	C614	SHPX	204092	T108	SHPX	463792	C214
SHPX	43308	C614	SHPX	204093	T108	SHPX	463793	C214
SHPX	43309	C614	SHPX	204094	T108	SHPX	463794	C214
SHPX	43310	C614	SHPX	204095	T108	SHPX	463795	C214
SHPX	43311	C614	SHPX	204096	T108	SHPX	463796	C214
SHPX	43312	C614	SHPX	204192	T104	SHPX	463797	C214
SHPX	43313	C614	SHPX	204193	T104	SHPX	463798	C214
SHPX	43314	C614	SHPX	204194	T104	SHPX	463799	C214
SHPX	43321	C614	SHPX	204220	T105	SHPX	463800	C214
SHPX	43322	C614	SHPX	204221	T105	SHPX	463801	C214
SHPX	43323	C614	SHPX	204222	T105	SHPX	463802	C214
SHPX	43324	C614	SHPX	204223	T105	SHPX	463803	C214
SHPX	43325	C614	SHPX	204224	T105	SHPX	463804	C214
SHPX	43326	C614	SHPX	204225	T104	SHPX	463805	C214
SHPX	43327	C614	SHPX	204226	T104	SHPX	463806	C214
SHPX	43328	C614	SHPX	204227	T104	SHPX	463807	C214
SHPX	43329	C614	SHPX	204228	T104	SHPX	463808	C214
SHPX	43345	C614	SHPX	204229	T104	SHPX	463809	C214
SHPX	43346	C614	SHPX	204230	T104	SHPX	463810	C214
SHPX	43347	C614	SHPX	204231	T104	SHPX	463811	C214
SHPX	43348	C614	SHPX	204232	T104	SHPX	463812	C214
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SHPX	43350	C614	SHPX	204234	T104	SHPX	463814	C214
SHPX	43351	C614	SHPX	204235	T104	SHPX	463815	C214
SHPX	43352	C614	SHPX	204236	T104	SHPX	463816	C214
SHPX	43353	C614	SHPX	204237	T104	SHPX	463817	C214
SHPX	43354	C614	SHPX	204238	T104	SHPX	463818	C214
SHPX	43355	C614	SHPX	204239	T104	SHPX	463819	C214
SHPX	43356	C614	SHPX	220966	T885	SHPX	463820	C214
SHPX	43357	C614	SHPX	220967	T885	SHPX	463821	C214
SHPX	43358	C614	SHPX	220969	T885	SHPX	463822	C214
SHPX	43359	C614	SHPX	220970	T885	SHPX	463823	C214
SHPX	43360	C614	SHPX	220971	T885	SHPX	463824	C214
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SHPX	43365	C614	SHPX	220984	T885	SHPX	463829	C214
SHPX	43366	C614	SHPX	220985	T885	SHPX	463830	C214
SHPX	43368	C614	SHPX	220986	T885	SHPX	463831	C214
SHPX	43369	C614	SHPX	220987	T885	SHPX	463832	C214
SHPX	43371	C614	SHPX	220988	T885	SHPX	463833	C214



Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg
SHPX	43372	C614	SHPX	220989	T885	SHPX	463834	C214
SHPX	43373	C614	SHPX	220990	T885	SHPX	463835	C214
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SHPX	43375	C614	SHPX	220992	T885	SHPX	463837	C214
SHPX	43376	C614	SHPX	220993	T944	SHPX	463838	C214
SHPX	43377	C614	SHPX	220994	T944	SHPX	463839	C214
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SHPX	43379	C614	SHPX	220996	T944	SHPX	463841	C214
SHPX	43380	C614	SHPX	220997	T944	SHPX	463842	C214
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SHPX	43452	C614	SHPX	221001	T944	SHPX	463846	C214
SHPX	43455	C614	SHPX	221002	T944	SHPX	463847	C214
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SHPX	43665	C614	SHPX	432072	C112	SHPX	463883	C214
SHPX	43666	C614	SHPX	432073	C112	SHPX	463884	C214

Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg
SHPX	43667	C614	SHPX	432074	C112	SHPX	463885	C214
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SHPX	43670	C614	SHPX	432077	C112	SHPX	463888	C214
SHPX	43671	C614	SHPX	432078	C112	SHPX	463889	C214
SHPX	43672	C614	SHPX	432079	C112	SHPX	463890	C214
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SHPX	43675	C614	SHPX	432082	C112	SHPX	463893	C214
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SHPX	43678	C614	SHPX	432085	C112	SHPX	463896	C214
ACFX	45252	C614	SHPX	432086	C112	SHPX	463897	C214
ACFX	45561	C614	SHPX	432087	C112	SHPX	463898	C214
ACFX	45568	C614	SHPX	432088	C112	SHPX	463899	C214
ACFX	45849	C614	SHPX	432089	C112	SHPX	463900	C214
ACFX	45853	C614	SHPX	432090	C112	SHPX	463901	C214
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ACFX	51741	C614	SHPX	432092	C112	SHPX	463903	C214
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ACFX	51806	C614	SHPX	432098	C112	SHPX	463909	C214
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ACFX	52096	C214	SHPX	432101	C112	SHPX	463912	C214
ACFX	52122	C214	SHPX	432102	C112	SHPX	463913	C214
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ACFX	52141	C214	SHPX	432105	C112	SHPX	463916	C214
ACFX	52151	C214	SHPX	432106	C112	SHPX	463917	C214
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ACFX	52512	C214	SHPX	432109	C112	SHPX	463920	C214
ACFX	52524	C214	SHPX	432110	C112	SHPX	463921	C214
ACFX	52626	C214	SHPX	432111	C112	SHPX	463922	C214
ACFX	52868	C114	SHPX	432112	C112	SHPX	463923	C214
ACFX	52921	C214	SHPX	432113	C112	SHPX	463924	C214
ACFX	52974	C214	SHPX	432114	C112	SHPX	463925	C214
ACFX	54236	C214	SHPX	432115	C112	SHPX	463926	C214
ACFX	54420	C214	SHPX	432116	C112	SHPX	463927	C214
ACFX	54594	C214	SHPX	432117	C112	SHPX	463928	C214
ACFX	59765	C614	SHPX	463679	C214	SHPX	463929	C214
ACFX	64951	C214	SHPX	463680	C214	SHPX	463930	C214
ACFX	96989	C214	SHPX	463681	C214	SHPX	463931	C214
ACFX	97693	C214	SHPX	463682	C214	SHPX	463932	C214
ACFX	98240	C214	SHPX	463683	C214	SHPX	463933	C214
ACFX	98471	C214	SHPX	463684	C214	SHPX	463934	C214
ACFX	98731	C214	SHPX	463685	C214	SHPX	463935	C214

Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg
ACFX	99921	C214	SHPX	463686	C214	SHPX	463936	C214
SHPX	203580	T107	SHPX	463687	C214	SHPX	463937	C214
SHPX	203586	T107	SHPX	463688	C214	SHPX	463938	C214
SHPX	203587	T107	SHPX	463689	C214	SHPX	463939	C214
SHPX	203588	T107	SHPX	463690	C214	SHPX	463940	C214
SHPX	203589	T107	SHPX	463691	C214	SHPX	463941	C214
SHPX	203590	T107	SHPX	463692	C214	SHPX	463942	C214
SHPX	203591	T107	SHPX	463693	C214	SHPX	463943	C214
SHPX	203592	T107	SHPX	463694	C214	SHPX	463944	C214
SHPX	203593	T107	SHPX	463695	C214	SHPX	463945	C214
SHPX	203594	T107	SHPX	463696	C214	SHPX	463946	C214
SHPX	203595	T107	SHPX	463697	C214	SHPX	463947	C214
SHPX	203596	T107	SHPX	463698	C214	SHPX	463948	C214
SHPX	203597	T107	SHPX	463699	C214	SHPX	463949	C214
SHPX	203598	T107	SHPX	463700	C214	SHPX	463950	C214
SHPX	203599	T107	SHPX	463701	C214	SHPX	463951	C214
SHPX	203600	T107	SHPX	463702	C214	SHPX	463952	C214
SHPX	203601	T107	SHPX	463703	C214	SHPX	463953	C214
SHPX	203602	T107	SHPX	463704	C214	SHPX	463954	C214
SHPX	203603	T107	SHPX	463705	C214	SHPX	463955	C214
SHPX	203604	T107	SHPX	463706	C214	SHPX	463956	C214
SHPX	203605	T107	SHPX	463707	C214	SHPX	463958	C214
SHPX	203606	T107	SHPX	463708	C214	SHPX	463959	C214
SHPX	203607	T107	SHPX	463709	C214	SHPX	463960	C214
SHPX	203608	T107	SHPX	463710	C214	SHPX	463961	C214
SHPX	203609	T107	SHPX	463711	C214	SHPX	463962	C214
SHPX	203610	T107	SHPX	463712	C214	SHPX	463963	C214
SHPX	203611	T107	SHPX	463713	C214	SHPX	463964	C214
SHPX	203612	T107	SHPX	463714	C214	SHPX	463965	C214
SHPX	203613	T107	SHPX	463715	C214	SHPX	463966	C214
SHPX	203615	T107	SHPX	463716	C214	SHPX	463967	C214
SHPX	203616	T107	SHPX	463717	C214	SHPX	463968	C214
SHPX	203617	T107	SHPX	463718	C214	SHPX	463969	C214
SHPX	203618	T107	SHPX	463719	C214	SHPX	463970	C214
SHPX	203619	T107	SHPX	463720	C214	SHPX	463971	C214
SHPX	203624	T107	SHPX	463721	C214	SHPX	463972	C214
SHPX	203861	T104	SHPX	463722	C214	SHPX	463973	C214
SHPX	203865	T104	SHPX	463723	C214	SHPX	463974	C214
SHPX	203867	T104	SHPX	463724	C214	SHPX	463975	C214
SHPX	203870	T104	SHPX	463725	C214	SHPX	463976	C214
SHPX	203871	T104	SHPX	463726	C214	SHPX	463977	C214
SHPX	203872	T104	SHPX	463727	C214	SHPX	463978	C214
SHPX	203920	T104	SHPX	463728	C214	SHPX	463979	C214
SHPX	203927	T104	SHPX	463729	C214	SHPX	463980	C214
SHPX	203928	T104	SHPX	463730	C214	SHPX	463981	C214
SHPX	203933	T104	SHPX	463731	C214	SHPX	463982	C214
SHPX	203935	T104	SHPX	463732	C214	SHPX	463983	C214
SHPX	203936	T104	SHPX	463733	C214	SHPX	463984	C214
SHPX	203938	T104	SHPX	463734	C214	SHPX	463985	C214
SHPX	203939	T104	SHPX	463735	C214	SHPX	463986	C214
SHPX	203940	T104	SHPX	463736	C214	SHPX	463987	C214

Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg
SHPX	203941	T104	SHPX	463737	C214	SHPX	463988	C214
SHPX	203942	T104	SHPX	463738	C214	SHPX	463989	C214
SHPX	203943	T104	SHPX	463739	C214	SHPX	463990	C214
SHPX	203944	T104	SHPX	463740	C214	SHPX	463991	C214
SHPX	203945	T104	SHPX	463741	C214	SHPX	463992	C214
SHPX	203946	T104	SHPX	463742	C214	SHPX	463993	C214
SHPX	203947	T104	SHPX	463743	C214	SHPX	463994	C214
SHPX	203948	T104	SHPX	463744	C214	SHPX	463995	C214
SHPX	203949	T104	SHPX	463745	C214	SHPX	463996	C214
SHPX	203950	T104	SHPX	463746	C214	SHPX	463997	C214
SHPX	203951	T104	SHPX	463747	C214	SHPX	463998	C214
SHPX	203952	T104	SHPX	463748	C214	SHPX	463999	C214
SHPX	203953	T104	SHPX	463749	C214	SHPX	464000	C214
SHPX	203954	T104	SHPX	463750	C214	SHPX	464001	C214
SHPX	203955	T104	SHPX	463751	C214	SHPX	464002	C214
SHPX	203956	T104	SHPX	463752	C214	SHPX	464003	C214
SHPX	203957	T104	SHPX	463753	C214	SHPX	464004	C214
SHPX	203958	T104	SHPX	463754	C214	SHPX	464005	C214
SHPX	203959	T104	SHPX	463755	C214	SHPX	464006	C214
SHPX	203960	T104	SHPX	463756	C214	SHPX	464007	C214
SHPX	203961	T104	SHPX	463757	C214	SHPX	464008	C214
SHPX	203962	T104	SHPX	463758	C214	SHPX	464009	C214
SHPX	203963	T104	SHPX	463759	C214	SHPX	464010	C214
SHPX	203964	T104	SHPX	463760	C214	SHPX	464011	C214
SHPX	203965	T104	SHPX	463761	C214	SHPX	464012	C214
SHPX	203966	T104	SHPX	463762	C214	SHPX	464013	C214
SHPX	203967	T104	SHPX	463763	C214	SHPX	464014	C214
SHPX	203968	T104	SHPX	463764	C214	SHPX	464015	C214
SHPX	203969	T104	SHPX	463765	C214	SHPX	464016	C214
SHPX	203970	T104	SHPX	463766	C214	SHPX	464017	C214
SHPX	203971	T104	SHPX	463767	C214	SHPX	464018	C214
SHPX	203972	T104	SHPX	463768	C214	SHPX	464019	C214
SHPX	203973	T104	SHPX	463769	C214	SHPX	464020	C214
SHPX	203974	T104	SHPX	463770	C214	SHPX	464021	C214
SHPX	203975	T104	SHPX	463771	C214	SHPX	464023	C214
SHPX	203976	T104	SHPX	463772	C214	SHPX	464024	C214
SHPX	203977	T104	SHPX	463773	C214	SHPX	464025	C214
SHPX	203978	T104	SHPX	463774	C214	SHPX	464026	C214
SHPX	203979	T104	SHPX	463775	C214	SHPX	464027	C214
SHPX	203980	T104	SHPX	463776	C214	SHPX	464028	C214
SHPX	203981	T104	SHPX	463777	C214	SHPX	464029	C214
SHPX	203982	T104	SHPX	463778	C214	SHPX	464030	C214
SHPX	203984	T104	SHPX	463779	C214	SHPX	464031	C214
SHPX	203985	T104	SHPX	463780	C214	SHPX	464032	C214
SHPX	203986	T104	SHPX	463781	C214	SHPX	464033	C214
SHPX	203990	T104	SHPX	463782	C214	SHPX	464034	C214
SHPX	203991	T104						

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